

**13th Accounting research symposium 2024
29 November 2024 - Pierre Mendès France, Bercy, Paris**

Key subject: Intangibles: Development, challenges and standardization

8h20 – 8h45: Coffee

8h45 – 8h50: Welcome introduction - Robert Ophèle (ANC)

8h50 – 9h05: EFRAG: Report 2021 « Better information on Intangibles »: recent developments?
(15 min) - Sébastien Harushimana et Rasmus Sommer (EFRAG)

9h05 – 9h20: Comparison of similarities and differences between the US and IASB accounting frameworks for intangible assets (15 min) - Chrystelle Richard (ESSEC)

9h20 – 9h40: IASB: « Intangible Assets » research project: recent development (20 min) - Bertrand Perrin (IASB)

9h40 – 10h20: Round table n°1: Intangibles and public politics (40 min)
Jérôme Julia (Observatoire de l'Immatériel), Denis Soubeyran (Cour des Comptes), Christophe Bories (DGT)

10h20 – 10h35: Coffee break - (15 min)

10h40 – 11h20: Round table n°2: Identifying and defining intangible assets (40min)
Vincent Fleury (Orange) Georg Lanfermann (DRSC), Hubert Tondeur (CNOEC), Philippe Vincent (CNCC)

11h20 – 12h: Round table n°3: Evaluation, monitoring/management, descriptive information (40min) - Sonia Bonnet- Bernard, Edouard Fossat (Forvis Mazars), Emmanuelle Guyomard (SANOFI)

12h – 12h40: The special case of CSR potentiel (40 min)

12h – 12h20: Academic presentation Géraldine Rivière-Giordano (U de Montpellier)
« Why not recognize CSR potential in goodwill? » *Revue française de comptabilité* mars 2023 - (20 min)

12h20 – 12h30: Discussion of the article by a non-academic Anne-Lise Blandin (EY) - (10 min)

12h30 – 12h40: Discussion between the 2 speakers - (10 min)

12h40 – 12h55: Closing presentation: French National Institute of Statistics and Economic Studies (15 min) - Guillaume Houriez (INSEE)

13h00: Lunch cocktail